

SUSTAINABILITY REPORT 2025

TABLE OF CONTENTS

Basic Module – General Information	2
B1 – Basic for preparation	2
B2 – Practices for transitioning forward to a more sustainable economy	2
SDG Reporting	3
2026 KPI's on ESG	5
Basic Module – Environment metrics	6
B3 – Energy and greenhouse gas emissions	6
B4 – Pollution of air, water and soil	6
B5 – Biodiversity	6
B6 – Water	7
B7 – Resource use, circular economy and waste management	7
Basic Module – Social Metrics	8
B8 – Workforce – General characteristics	8
B9 – Workforce – Health and safety	8
B10 – Workforce – Remuneration, collective bargaining and training	8
Basic Module – Governance Metrics	10
B11 – convictions and fines for corruption and bribery	10
Comprehensive Module – Environmental Metrics	11
C3 – GHG reduction targets and climate transition	11
Comprehensive module – Social metrics	12
C5 – Additional (general) workforce characteristics	12
C6 – Additional own workforce information – Human rights policies	12
C7 – Severe negative human rights incidents	12
Comprehensive module – Governance metrics	12
C9 – Gender diversity ratio in the governance body	12

BASIC MODULE – GENERAL INFORMATION

B1 – BASIC FOR PREPARATION

EFRAG's Voluntary ESRS for non-listed Small- and Medium-Sized Enterprises (VSME) is the basis of this sustainability report. ECA nv chooses Option A: Basic Module (only) for the full report. As ECA nv has some more comprehensive data available, parts of the comprehensive module will be reported as well.

ECA nv

Trieststraat 38
9960 Assenede
Belgium
BE0421923670

info@eca.be



B2 – PRACTICES FOR TRANSITIONING FORWARD TO A MORE SUSTAINABLE ECONOMY

At **ECA nv**, we take pride in delivering high-quality upholstery solutions, combining **craftsmanship, innovation, and sustainability**. With decades of expertise, we specialize in **cutting, stitching, laminating, and high-frequency welding** of various materials, ensuring that every project we undertake meets the highest standards of durability, aesthetics, and functionality. We offer **complete assembly services**. Our expertise extends to **all types of upholstery projects**, ensuring tailored solutions that meet the highest standards of durability, comfort, and aesthetics.

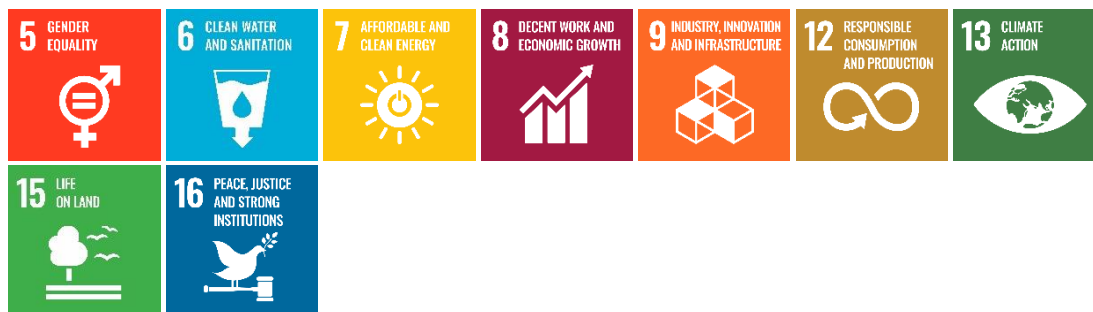
Within the framework of its **Sustainability Report 2025**, **ECA nv** transparently communicates its contribution to a more sustainable economy. As a non-listed SME, we apply a **focused and proportionate approach**, aligned with the **EFRAG VSME framework**. The **United Nations Sustainable Development Goals (SDGs)** are used as both an **internal and external reference framework** to structure existing sustainability actions, monitor performance, and ensure coherent communication with stakeholders.

We explicitly go beyond a general endorsement of the SDGs. Only those goals where the company can demonstrate a **clear and tangible impact** through its activities, investments, and policies are included. Reporting is based on **existing ESG indicators, KPIs, and management practices** as described in this report.

At **ECA nv**, we believe that superior upholstery solutions go hand in hand with responsible business practices. By combining **technological innovation, skilled craftsmanship, and a firm commitment to sustainability**, we continue to set new standards for excellence in the upholstery industry.

SDG REPORTING

Based on an impact and materiality analysis, the SDGs below have been identified as **relevant** for ECA nv.



SDG 5 – GENDER EQUALITY

We apply a policy of **equal opportunities and non-discrimination**. Remuneration and employment conditions are gender-neutral and fully aligned with applicable collective labour agreements.

In 2025, the workforce consisted of **64% women and 36% men**. At management level, a **balanced gender ratio (1:1)** has been achieved. Female representation is also present within the governance body (**two women and one man**).

SDG 6 – CLEAN WATER AND SANITATION

Water management forms part of our environmental policy. In 2025, a **WWF Water Risk Filter assessment** was carried out to better identify potential water-related risks.

Total on-site water withdrawal decreased by **14% compared to 2024** and amounted to **2,594.61 m³**. All statutory reporting obligations related to water pollution are fully complied with. In **2025** there was no recycling of reuse of water in our processes or our facilities.

SDG 7 – AFFORDABLE AND CLEAN ENERGY

Energy consumption is an inherent element of our production activities. The company makes structural investments in energy efficiency and the transition to renewable energy.

Key achievements include the installation of **solar panels** at the production site, the full switch to **100% renewable purchased electricity** since 2024, and the systematic replacement of conventional lighting with **LED technology**. As a result, **scope-2 emissions have been completely eliminated**.

In 2025, total electricity consumption amounted to **660.591 MWh**, entirely sourced from renewable energy. A further **reduction target of 5%** has been set for 2026.

SDG 8 – DECENT WORK AND ECONOMIC GROWTH

A people-centred approach is at the core our operations. All employees are employed under **Belgian sectoral and company collective labour agreements (CLAs)**, ensuring minimum wages, fair working conditions, and trade-union rights.

In 2025, **no occupational accidents or fatalities** were recorded. ECA nv actively invests in training and skills development; **2850 hours of external training** were completed during the year. The company employed **70 employees (61.15 FTE)** and continues to focus on stable, high-quality employment.

SDG 9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE

We continuously invest in **modern production technologies** to improve quality, efficiency, and sustainability. The use of advanced multi-layer cutting machines, high-precision stitching solutions, and optimized assembly processes contributes to **reduced material losses, lower energy consumption, and improved ergonomics** for employees.

These investments not only strengthen the company's competitiveness but also support a more sustainable industrial production model.

SDG 12 – RESPONSIBLE CONSUMPTION AND PRODUCTION

As a manufacturing company, we bear direct responsibility for **material use, waste management, and circularity**. The company complies with all applicable **VLAREMA regulations** and systematically monitors relevant waste streams.

In 2025, total waste generation amounted to **294,180 kg**, of which **31,090 kg was recycled** (10.6%). Significantly higher recycling rates were achieved for specific streams, including **swill (96%)** and **PMD (57.2%)**. For textile waste, additional recycling or valorisation options are currently being assessed.

At the same time, production processes are continuously optimized with the objective of **reducing waste at source**.

SDG 13 – CLIMATE ACTION

We acknowledge our responsibility in addressing climate change and reports its greenhouse gas emissions for scope 1 and scope 2.

Thanks to the transition to green electricity, **scope-2 emissions have been reduced to 0 tCO₂eq since 2024**. Scope-1 emissions amounted to **321.88 tCO₂eq in 2025**. For these emissions, a **reduction target of 46% by 2030** has been defined relative to the 2024 baseline.

The climate transition strategy includes the **gradual electrification of the vehicle fleet**, optimization of heating installations, assessment of **heat-pump technologies**, and structural energy measures across buildings and production processes. ECA nv has also committed to achieving **ISO 14001 certification by August 2027 at the latest**.

SDG 15 – LIFE ON LAND

We manage our business premises with attention to land use and biodiversity. The production site is not located in a biodiversity-sensitive area. Of the total site area of **92,317 m²**, **17,651 m²** is managed as nature-oriented area, contributing to local ecological value.

SDG 16 – PEACE, JUSTICE AND STRONG INSTITUTIONS

Sound governance, integrity, and ethical conduct are fundamental pillars our corporate governance. The company has an **internal code of conduct** addressing, among other topics, human rights, anti-corruption, non-discrimination, and whistleblowing mechanisms.

In 2025, **no cases of corruption, bribery, or human rights violations** were identified. No sanctions or fines were imposed, and no whistleblower reports were registered.

2026 KPI'S ON ESG

The following KPI's for 2026 have been defined:

Description	Relative Target to 2025	Absolute Target	Reporting Frequency	Report
Electricity Consumption	- 5 %	628 MWh	Yearly	Sustainability report 2026
Gas Consumption	- 5 %	1367 MWh	Yearly	Sustainability report 2026
Fossil Fuel Consumption	- 5 %	112 MWh	Yearly	Sustainability report 2026
Water Withdrawal	- 5 %	2465 m ³	Yearly	Sustainability report 2026
Reported Workforce Accidents	n/a	0	Monthly	Internal Health and Safety Meeting report
Reported Policies Infringements	n/a	0	Monthly	Management Meeting KPI Report
Suppliers with Reach Declaration	n/a	100 %	Monthly	Management Meeting KPI Report
Suppliers who Signed Supplier Code of Conduct	n/a	100 %	Monthly	Management Meeting KPI Report

Table 1 – 2026 KPI

These status of these targets and their actions will be reviewed and reported on during every monthly management meeting. The results will be published in next year Sustainability Report.

Furthermore, ECA nv has committed to obtaining the ISO14001 certification. Already in 2026, the precertification audit will be conducted by our external partner. We commit to achieve the certification latest August 2027.

BASIC MODULE – ENVIRONMENT METRICS

B3 – ENERGY AND GREENHOUSE GAS EMISSIONS

As of 2025 we are now able to measure the energy consumption solely for the ECA nv business operations. This allows us to report and control our consumption in a more precise manner.

	Renewable (MWh)	Non-renewable (MWh)	Total (MWh)
Electricity	660,591	0	660,591
Gas	0	1.438,812	1.438,812
Fossil Fuels	0	117,800	117,800
Total	660,591	1.556,512	2.217,203

Table 2 - Energy Consumption

As of 2024 our all our electricity purchased is 100% renewable (green) and thus eliminates our scope 2 emissions. We achieved our goal to reduce our scope 2 emissions with 100% from baseline 2020 (76,77 tCO₂eq).

	GHG emissions (tCO ₂ eq)
Scope 1	321,88
Scope 2	0
Total	321,88

Table 3 - GHG emissions scope 1&2

Our scope 3 reporting has been carried out with the Ecovadis Carbon Estimator Questionnaire.

	GHG emissions (tCO ₂ eq)
Scope 3 Upstream	5.313,92
Scope 3 Downstream	1.215,72
Total	6.529,63

Table 4 - GHG emissions scope 3

B4 – POLLUTION OF AIR, WATER AND SOIL

ECA nv has no legal requirement to report any pollution metrics for air and soil. ECA nv declares yearly the legal information regarding water pollution to the competent authority. ECA nv chooses the flat rate method based on the water withdrawal to calculate the pollution metric.

B5 – BIODIVERSITY

Location	Area (m ²)	Biodiversity sensitive area	Specification
Trieststraat 38 9960 Assenede Belgium	92.317	No	https://natura2000.eea.europa.eu/

Table 5 – Locations

Land-use type	Area (m ²)
Total sealed area	74.666
Total nature-oriented area on-site	17.651
Total nature-oriented area off-site	0
Total use of land	92.317

Table 6 - Land-use type

B6 – WATER

In 2025 Eca has performed the Water Risk Filter assessment through WWF. Our water withdrawal has decreased with 14% compared to 2024.

Currently on site there is no water recycling or reuse in our processes or our facilities.

	Water withdrawal (m ³)	Δ 2024 – 2025 (%)
Total site	2.594,61	- 14

Table 7 – Water

B7 – RESOURCE USE, CIRCULAR ECONOMY AND WASTE MANAGEMENT

ECA nv complies to VLAREMA. Not all waste streams described in VLAREMA are relevant to our business. On smaller waste streams we have no quantitative data. In the table below our known data is listed.

Type	Waste generated (kg)	Waste recycled (kg)	Waste Recycled (%)
Residual Waste	176.580	26.490	15
Textile	105.500	0	0
Wood	7.100	1.410	19,9
PMD (Plastic bottles, tins & drinking carton)	1.450	830	57,20
Swill	1.980	1.900	96
Hazardous Waste	1.570	460	29,3
Total	294.180	31.090	10,6

Table 8 - Waste type

BASIC MODULE – SOCIAL METRICS

B8 – WORKFORCE – GENERAL CHARACTERISTICS

Type of contract	Number of employees	Number of employees (FTE)
Temporary contract	0	0
Permanent contract	70	61,15
Total	70	61,15

Table 9 - Number of employees

Gender	Number of employees	Number of employees (FTE)
Woman	45	37,54
Man	25	23,61
Other	0	0
Not Specified	0	0
Total	70	61,15

Table 10 – Gender

In 2025 the turnover rate at ECA nv was 27,16.

$$\frac{\text{Number of employees who left in 2025}}{\text{Average number of employees during 2025}} \times 100 = \frac{22}{81} = 27,16$$

B9 – WORKFORCE – HEALTH AND SAFETY

The company is committed to maintaining zero lost-time accidents per year and ensuring that 100% of workplace accidents are reported and investigated within 48 hours of occurrence. Additionally, 100% of labor-related grievances will be acknowledged within 5 working days. These targets are reviewed annually to monitor progress and ensure continuous improvement in labor and human rights standards.

In 2025 there were no reported accidents during business activities for ECA nv.

$$\frac{\text{Number of workrelated accidents in 2025}}{\text{Total number of hours worked by all employees in 2025}} \times 200.000$$

$$\frac{0}{100.555,21} \times 200.000 = 0 \text{ recordable work related accidents}$$

No fatalities were recorded during business activities or while commuting.

B10 – WORKFORCE – RENUMERATION, COLLECTIVE BARGAINING AND TRAINING

Through sector CAO's and Belgian law all workers receive a pay above minimum wage. All employees are covered by the sector CAO. Blue collar PC109, white collar PC215. ECA nv has for all its employees a company CAO. Those CAO are negotiated with all unions. All employees have the right to join a union but are still covered by all CAOs even if not a member of a union.

During 2025 a total of 344 external training hours were registered. This averages 35,2 hours per employee.

$$\frac{\text{Training hours in 2025}}{\text{Average number of employees during 2025}} = \frac{2850}{81} = 35,2 \text{ h/employee}$$

	External Training hours (h)
Woman	1786
Man	1064
Total	2850

Table 11 - Employee training

BASIC MODULE – GOVERNANCE METRICS

B11 – CONVICTIONS AND FINES FOR CORRUPTION AND BRIBERY

ECA nv has an impeccable reputation since its establishment. There are no convictions, fines or breaches of any anti-corruption or anti-bribery laws. Integrity, ethics, and accountability are at the core of our corporate culture. We uphold the highest standards of conduct, ensuring transparency and fairness in all our business dealings.

The organization is committed to implementing comprehensive awareness and training programs on anti-corruption and bribery issues, ensuring that all employees at every level understand their legal and ethical obligations, recognize potential risks, and are equipped with the knowledge to act with integrity in all business dealings.

COMPREHENSIVE MODULE – ENVIRONMENTAL METRICS

C3 – GHG REDUCTION TARGETS AND CLIMATE TRANSITION

ECA nv targets to decrease its scope 1 emissions by electrifying the vehicle fleet, keep current heating appliances well maintained and research the possibility of switching to heat pumps, optimize heating programs and insulation and limit transport as much as possible.

	Base 2024 (tCO ₂ eq)	Target 2030 (tCO ₂ eq)	Δ (%)
Scope 1	304,27	165,00	- 46

Table 12 - Scope 1 target

	Base 2024 (tCO ₂ eq)	2025 (tCO ₂ eq)	Δ (%)
Scope 1	304,27	321,88	+ 5,78

Table 23 - Scope 1 target status

ECA nv has already achieved its scope 2 target in 2024. However, by continuously optimizing our processes and overall consumption, we strive to keep our electricity consumption to a minimum.

	Base 2020 (tCO ₂ eq)	Target 2030 (tCO ₂ eq)	Δ (%)
Scope 2	76,77	0,00	- 100

Table 34 - Scope 2 target

The company is committed to reducing its Scope 3 greenhouse gas emissions by focusing minimizing waste sent to landfill. This by identifying, separating and reducing waste streams, and by re-using materials if possible.

Type	Base Waste Recycled 2025 (%)	Waste Recycled Target 2030 (%)
Total	10,60	50,00

Table 45 – Waste Recycled Target

COMPREHENSIVE MODULE – SOCIAL METRICS

C5 – ADDITIONAL (GENERAL) WORKFORCE CHARACTERISTICS

$$\text{Gender ratio management} = \frac{\# \text{ female employees at management level}}{\# \text{ male employees at management level}} = \frac{3}{3} = \frac{1}{1}$$

C6 – ADDITIONAL OWN WORKFORCE INFORMATION – HUMAN RIGHTS POLICIES

ECA nv has an internal code of conduct that springs from our five core principles: People, Professionalism, Profitability, Productivity, and Positivity. Aligned with the ESG principles and the United Nations Sustainable Development Goals it covers but is not limited to child labour, forced labour, human trafficking, discrimination and accident prevention.

C7 – SEVERE NEGATIVE HUMAN RIGHTS INCIDENTS

ECA nv encourages all stakeholders to report unethical behaviour, misconduct, or violations of its Code of Conduct without fear of retaliation. No incidents were registered related to child labour, forced labour, human trafficking or discrimination. No whistleblower reports were started, no corruption or bribery attempts were registered.

COMPREHENSIVE MODULE – GOVERNANCE METRICS

C9 – GENDER DIVERSITY RATIO IN THE GOVERNANCE BODY

$$\text{Gender ratio governance body} = \frac{\# \text{ female employees in governance body}}{\# \text{ male employees in governance body}} = \frac{2}{1}$$